

K-12 BUDGETED REVENUES BY PROGRAM AREA IOWA SCHOOL YEAR 2015-2016

(dollars in millions)

Source of Funds	State Aid	Local Taxes	Total	Percent of Total	Number of Districts	% of Districts
Local Education Agency (LEA) General Fund Revenues						
Regular Program	\$ 1,919.1	\$ 1,190.9	\$ 3,110.0	55.3%	336	100.0%
Regular Program Budget Adjustment	0.0	16.3	16.3	0.3%	162	48.2%
Teacher Salary Supplement (LEA)	267.8	0.0	267.8	4.8%	336	100.0%
Professional Development Supplement (LEA)	30.3	0.0	30.3	0.5%	336	100.0%
Early Intervention Supplement (LEA)	33.0	0.0	33.0	0.6%	336	100.0%
Teacher Leadership Supplement (LEA)	50.2	0.0	50.2	0.9%	39	11.6%
Supplementary Weighting	71.0	10.5	81.5	1.4%	336	100.0%
Special Education Weighting	347.6	51.2	398.7	7.1%	336	100.0%
AEA Sharing Supplementary Weighting	0.0	0.1	0.1	0.0%	73	21.7%
AEA Media Services	0.0	27.2	27.2	0.5%	336	100.0%
AEA Education Services	0.0	30.0	30.0	0.5%	336	100.0%
AEA Special Education Support Services	121.5	32.2	153.7	2.7%	336	100.0%
AEA Special Education Support Services Adj.	0.0	1.7	1.7	0.0%	199	59.2%
AEA Statewide State Aid Reduction	-22.5	0.0	-22.5	-0.4%	336	100.0%
AEA Teacher Salary Supplement	15.0	0.0	15.0	0.3%	336	100.0%
AEA Professional Development Supplement	1.8	0.0	1.8	0.0%	336	100.0%
Adjusted Additional Property Tax Levy State Aid	30.3	-30.3	0.0	0.0%	57	17.0%
Property Tax Replacement Payment	31.1	-31.1	0.0	0.0%	336	100.0%
Dropout Prevention Program	0.0	107.0	107.0	1.9%	306	91.1%
Other Property Tax Adjustments	-11.2	-25.8	-37.0	-0.7%	336	100.0%
Enrollment Audit Adjustment	0.1	0.1	0.2	0.0%	181	53.9%
Preschool State Aid	73.3	0.0	73.3	1.3%	318	94.6%
Adjusted Property Tax Repayment - Appeals	0.8	0.0	0.8	0.0%	10	3.0%
Instructional Support	0.0	217.1	217.1	3.9%	329	97.9%
Educational Improvement	0.0	0.7	0.7	0.0%	3	0.9%
General Fund Revenues	\$ 2,959.2	\$ 1,597.8	\$ 4,556.9	81.0%		
Other Revenue Sources						
Regular PPEL	0.0	50.6	50.6	0.9%	327	97.3%
Voter Approved PPEL	0.0	130.0	130.0	2.3%	252	75.0%
Management Levy	0.0	120.3	120.3	2.1%	318	94.6%
Educational and Recreational Levy (Playground)	0.0	2.4	2.4	0.0%	20	6.0%
Amana Library Levy	0.0	0.0	0.0	0.0%	1	0.3%
Bonds/Debt Service Levy	0.0	162.6	162.6	2.9%	183	54.5%
State Sales/Use Tax for School Infrastructure	458.2	0.0	458.2	8.1%	336	100.0%
Other State Appropriations	146.8	0.0	146.8	2.6%	336	100.0%
Total	\$ 3,564.2	\$ 2,063.7	\$ 5,627.9	100.0%		

NOTES:

- 1) State aid for the Instructional Support Program was not funded in FY 2016.
- 2) Other property tax adjustments for local taxes includes the additional levy C&I replacement adjustment.
- 3) The State Sales/Use Tax for School Infrastructure is estimated and does not include money deposited in the Property Tax Equity and Relief (PTER) Fund used for school aid property tax reductions in FY 2016.
- 4) Other State Appropriations are based on FY 2016 appropriations for the following programs:
 ECI General Aid, ECI Preschool Tuition Assistance, ECI Family Support and Parent Ed, Special Ed. Services Birth to 3, Student Achievement/Teacher Quality, Administrator Mentoring/Coaching Support, English Language Literacy Grant Program, Area Education Agency Support System, Successful Progression for Early Readers, Area Education Agency Distribution, Early Head Start Projects, Competency-Based Education, Iowa Learning Online Initiative, Child Development, and the Property Tax Replacement for Commercial/Industrial Valuation Rollback
- 5) Totals may not add due to rounding
 AEA - Area Education Agency
 C&I - Commercial and Industrial
 ECI - Early Childhood Iowa Initiative

Sources: Iowa Department of Management, Department of Revenue, and Legislative Services Agency